



Trustees' Financial Summary

FY2015-16

Submit ID: 1239-04665476

16 Gallatin County

1239 Big Sky School K-12

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Sue Becker **Phone #:** (406) 995-4281

(Signature)

(Date)

Chair, Board of Trustees: Loren Bough

(Signature)

(Date)

County Superintendant Laura Axtman

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	P-Card Rebate	LOCAL		
003	Library Donations	LOCAL		
004	3 Rivers Field Trip Grants	LOCAL		
005	Misc Field Trip Donations	LOCAL		
006	Boosters	LOCAL		
007	Cabin Project	LOCAL		
010	Exxon Grant	LOCAL		
011	Concessions	LOCAL		
013	Miscellaneous	LOCAL		
015	School Science Fair	LOCAL		
017	School Year Book	LOCAL		
022	SignProject	LOCAL		
023	After School Program	LOCAL		
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A147813	84.358A
027	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A157813	84.358A
030	Medicaid	STATE	156	State
031	Tub Composter	LOCAL		
034	Parent Teacher Organization	LOCAL		
035	PSAT/AP Tests	LOCAL		
037	Art Donation for ROC	LOCAL		
038	HS Thespian Society	LOCAL		
039	Elementary Technology	LOCAL		
041	2010 Chevrolet Express Van	LOCAL		
042	MSU Music Grant 5 Year	LOCAL		
043	5th Grade Silverwood Project	LOCAL		
047	Community Library	LOCAL		
050	HS Art Donation	LOCAL		
052	Athletic Donation	LOCAL		
056	Indirect Cost Recoveries	FEDERAL		
057	Yellowstone Community Club Foundation-Technology	LOCAL		
078	RTI Training	LOCAL		
088	HS 3Rivers Scholarship	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
089	5th Grade Economy Project	LOCAL		
090	FOBSE WMPAC Artistic Director	LOCAL		
091	Flexible Spending Account Funds	LOCAL		
092	Multi-District Incentive Payment	STATE		
094	3 Rivers Video Grant	LOCAL		
097	Warren Miller Performing Arts Center	LOCAL		
100	CSPD	LOCAL		
101	HS Guidance-College Prep Fund Donation	LOCAL		
102	Technology Protection Plan	LOCAL		
103	U of M Partnership HS Field Course	LOCAL		
104	Uplands HOA Contribution	LOCAL		
105	Big Sky Technology Summit	LOCAL		
106	Spanish Peaks Community Foundation Grant	LOCAL		
490	Vo Ed Tech Ed/Industrial Arts	STATE		State
620	Title I Improving Basic Programs	FEDERAL	016 1239 31 16	84.010A
651	Vo Ed Carl Perkins Basic Grant	FEDERAL	016 1239 81 16	84.048A
674	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	16-01-175-0007-0	84.126A
677	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	301,597.24	98,658.52	144,015.69	(4,402.13)
02	Taxes Receivable - Real and Personal (120-149)	30,090.36	3,184.63	1,619.53	
03	Taxes Receivable - Protested (150-159)	998.55	95.14	53.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				93.34
07	Inventories (220 & 230)				4,402.13
08	Prepaid Expenses (240)	462.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	333,148.15	101,938.29	145,688.97	93.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	10,226.65			354.28
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	10,226.65			354.28
DEFERRED INFLOWS					
36	Deferred Inflows (680)	31,088.91	3,279.77	1,673.28	3,769.52
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				4,402.13
38	Reserve for Encumbrances (953)	63,875.19			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	227,957.40	98,658.52	144,015.69	(8,432.59)
52	TOTAL FUND BALANCE/EQUITY	291,832.59	98,658.52	144,015.69	(4,030.46)
53	TOTAL LIABILITIES AND FUND BALANCE	333,148.15	101,938.29	145,688.97	93.34

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,781.60	107,027.87	72,519.18	35,411.31
02	Taxes Receivable - Real and Personal (120-149)	988.35			615.74
03	Taxes Receivable - Protested (150-159)	36.28			21.10
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			21,711.94	
06	Other Current Assets (190-210)			53,039.32	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			2,883.66	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,806.23	107,027.87	150,154.10	36,048.15
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			451.13	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			451.13	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,024.63		4,789.83	636.84
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,781.60	107,027.87	144,913.14	35,411.31
52	TOTAL FUND BALANCE/EQUITY	13,781.60	107,027.87	144,913.14	35,411.31
53	TOTAL LIABILITIES AND FUND BALANCE	14,806.23	107,027.87	150,154.10	36,048.15

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,267.01		3,057.68	12,548.74
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,565.29			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,832.30		3,057.68	12,548.74
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	13.54			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	13.54			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	6,375.00			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(556.24)		3,057.68	12,548.74
52	TOTAL FUND BALANCE/EQUITY	(556.24)		3,057.68	12,548.74
53	TOTAL LIABILITIES AND FUND BALANCE	5,832.30		3,057.68	12,548.74

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,417.64	49,087.26		118,294.06
02	Taxes Receivable - Real and Personal (120-149)	2,340.78			47,570.49
03	Taxes Receivable - Protested (150-159)	76.34			1,565.95
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,834.76	49,087.26		167,430.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,417.12			49,136.44
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,417.64	49,087.26		118,294.06
52	TOTAL FUND BALANCE/EQUITY	17,417.64	49,087.26		118,294.06
53	TOTAL LIABILITIES AND FUND BALANCE	19,834.76	49,087.26		167,430.50

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,219.93	20,142.52		
02	Taxes Receivable - Real and Personal (120-149)		2,900.40		
03	Taxes Receivable - Protested (150-159)		87.89		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	30,219.93	23,130.81		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	79,844.09	13,799.50		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	79,844.09	13,799.50		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,988.29		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(49,624.16)	6,343.02		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	(49,624.16)	6,343.02		
53	TOTAL LIABILITIES AND FUND BALANCE	30,219.93	23,130.81		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	44,341.59		21,039.40	232,487.49
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			2,889.00	12,975.00
09	Deposits (250)				1,739.00
20	TOTAL ASSETS AND OTHER DEBITS	44,341.59		23,928.40	247,201.49
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			19.00	1,739.00
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			19.00	1,739.00
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	44,341.59		23,909.40	245,462.49
52	TOTAL FUND BALANCE/EQUITY	44,341.59		23,909.40	245,462.49
53	TOTAL LIABILITIES AND FUND BALANCE	44,341.59		23,928.40	247,201.49



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		138,265.72		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		138,265.72		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		116,713.75		
25	Other Current Liabilities (621-679)		21,551.97		
35	TOTAL LIABILITIES		138,265.72		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		138,265.72		



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Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,207,054.08	1,240,777.59
1112	District Levy - Personal Property	1.93	37.73
1190	Penalties and Interest on Taxes	3,309.48	2,367.93
1310	Individual Tuition	0.00	342.35
1320	Tuition from Schl Dists Within State	16,139.50	19,121.27
1510	Interest Earnings	2,961.34	3,794.74
3110	Direct State Aid	1,003,440.58	1,097,455.18
3111	Quality Educator	78,848.64	89,797.60
3112	At Risk Student	969.56	988.04
3113	Indian Education For All	6,487.20	6,618.96
3114	American Indian Achievement Gap	1,600.00	1,640.00
3115	State Spec Ed Allowable Cost Pymt to Districts	48,415.50	69,483.05
3116	Data For Achievement	4,770.00	6,340.00
3118	Natural Resource Development	7,150.68	11,624.46
3444	State School Block Grant	33,521.21	33,521.21
3446	SB96 Block Grant Reimbursement	3,721.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,418,390.76	2,583,910.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,104,027.96	952,899.90
			2XX	Personal Services - Employee Benefits	135,111.85	113,455.31
			3XX	Purchased Professional and Technical Services	4,488.00	1,600.00
			4XX	Purchased Property Services	4,401.46	3,817.41
			5XX	Other Purchased Services	803.08	483.90
			6XX	Supplies and Materials	69,173.66	147,415.16
			810	Dues and Fees	121.00	118.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	66,904.56	40,470.29
			2XX	Personal Services - Employee Benefits	8,670.60	6,788.82
			3XX	Purchased Professional and Technical Services	1,384.14	1,476.32
			5XX	Other Purchased Services	1,268.60	200.00
			6XX	Supplies and Materials	104.37	1,045.54
			810	Dues and Fees	575.00	425.00
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	963.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	15.30	0.00
			5XX Other Purchased Services	661.24	5,689.18
			810 Dues and Fees	0.00	4,500.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	66,570.13	67,783.31
			2XX Personal Services - Employee Benefits	5,556.20	5,805.88
			5XX Other Purchased Services	16.20	87.00
			6XX Supplies and Materials	4,990.80	6,351.69
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	96,532.20	180,775.79
			2XX Personal Services - Employee Benefits	8,821.83	37,570.16
			3XX Purchased Professional and Technical Services	31,023.71	38,474.05
			4XX Purchased Property Services	44,772.02	3,293.88
			5XX Other Purchased Services	16,817.28	14,490.15
			6XX Supplies and Materials	5,881.02	13,798.87
			810 Dues and Fees	4,156.00	4,237.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	79,759.91	107,432.64
			2XX Personal Services - Employee Benefits	7,880.53	8,341.43
			4XX Purchased Property Services	0.00	1,555.13
			5XX Other Purchased Services	157.98	1,250.32
			6XX Supplies and Materials	301.38	3,928.60
		25XX Support Services - Business			
			1XX Personal Services - Salaries	60,389.36	64,586.10
			2XX Personal Services - Employee Benefits	4,061.88	1,285.30
			5XX Other Purchased Services	1,069.78	1,189.29
			6XX Supplies and Materials	10,875.15	15,017.68
			810 Dues and Fees	1,054.73	1,840.73
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	154,511.88	192,623.45
			2XX Personal Services - Employee Benefits	35,645.65	42,644.27
			3XX Purchased Professional and Technical Services	0.00	6,600.00
			4XX Purchased Property Services	96,804.12	139,031.89
			5XX Other Purchased Services	23,637.00	38,600.21
			6XX Supplies and Materials	19,006.33	21,031.29
			810 Dues and Fees	2,155.95	1,851.60
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	317.66
			2XX Personal Services - Employee Benefits	0.00	75.15
			6XX Supplies and Materials	115.00	73.18

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	59,894.36	56,932.39	
			2XX Personal Services - Employee Benefits	8,514.71	7,332.94	
			3XX Purchased Professional and Technical Services	0.00	282.20	
			5XX Other Purchased Services	94,575.00	0.00	
			6XX Supplies and Materials	701.75	2,206.84	
	21XX Support Services - Students					
			1XX Personal Services - Salaries	6,850.00	5,608.00	
			2XX Personal Services - Employee Benefits	29.53	26.04	
			5XX Other Purchased Services	10,084.37	3,622.87	
			6XX Supplies and Materials	29.65	0.00	
	221X Improvement of Instruction Services					
			5XX Other Purchased Services	772.21	1,303.42	
	23XX Support Services - General Administration					
			3XX Purchased Professional and Technical Services	509.95	75.00	
			5XX Other Purchased Services	277.76	228.88	
			6XX Supplies and Materials	0.00	16.30	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	4,907.00	5,272.00	
	316 Data For Achievement					
	23XX Support Services - General Administration					
			1XX Personal Services - Salaries	4,749.68	5,000.00	
			2XX Personal Services - Employee Benefits	20.32	22.93	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	625.00	1,800.00	
			2XX Personal Services - Employee Benefits	3.21	9.67	
			810 Dues and Fees	390.00	0.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	0.00	12,320.59	
			2XX Personal Services - Employee Benefits	0.00	718.45	
			4XX Purchased Property Services	0.00	12,505.18	
			5XX Other Purchased Services	0.00	960.33	
			6XX Supplies and Materials	0.00	2,924.22	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	11,200.00	30,600.00	
			2XX Personal Services - Employee Benefits	48.30	129.29	
			3XX Purchased Professional and Technical Services	0.00	157.50	
			4XX Purchased Property Services	0.00	432.00	
			5XX Other Purchased Services	4.09	1,923.78	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	656.44	12,007.28
			810 Dues and Fees	0.00	2,787.68
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	8,470.80	19,456.93
			2XX Personal Services - Employee Benefits	2,050.60	3,737.27
			4XX Purchased Property Services	131.92	649.41
			5XX Other Purchased Services	61.35	114.07
			6XX Supplies and Materials	4,241.81	9,698.95
			810 Dues and Fees	61.38	144.76
			8XX Other Expenditures	5.12	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	7,234.00	7,291.48
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	59,715.98
			6XX Supplies and Materials	0.00	2,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,408,338.15	2,572,643.16

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					216,690.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,583,910.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,572,643.16 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	63,875.19	Less Last Year	0.00	(4b)	63,875.19
					63,875.19 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					291,832.59 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	620,349.82	134,514.81
	1112 District Levy - Personal Property	1.01	3.59
	1190 Penalties and Interest on Taxes	1,261.24	703.33
	1510 Interest Earnings	2,048.01	825.05
	2220 County On-Schedule Trans Reimb	21,387.59	19,875.61
	3210 State On-Schedule Trans Reimb	21,387.59	19,875.61
	3444 State School Block Grant	2,218.97	2,218.97
	3446 SB96 Block Grant Reimbursement	798.53	0.00
	5200 Sale or Compensation for Loss of Assets	1,790.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		671,242.76	178,016.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		13,913.52	23,716.90
		2XX Personal Services - Employee Benefits		783.30	1,738.48
		5XX Other Purchased Services		120.04	0.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		106,720.90	91,848.54
		2XX Personal Services - Employee Benefits		17,912.96	18,790.19
		3XX Purchased Professional and Technical Services		1,270.29	1,393.84
		4XX Purchased Property Services		25,369.72	20,354.65
		5XX Other Purchased Services		2,725.74	5,717.60
		6XX Supplies and Materials		16,883.12	14,563.75
		810 Dues and Fees		289.70	42.50
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		457,044.00	0.00
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		3,492.81	2,561.95
		2XX Personal Services - Employee Benefits		669.95	671.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				647,196.05	181,399.81



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					102,041.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					178,016.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					181,399.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					98,658.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	74,238.28	67,094.46
	1112 District Levy - Personal Property	0.12	2.03
	1190 Penalties and Interest on Taxes	202.35	136.17
	1510 Interest Earnings	249.87	859.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		74,690.62	68,091.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					75,923.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					68,091.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					144,015.69 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	72,931.99	75,551.70
	1630 Catering Sales	648.70	419.00
	1900 Other Revenue from Local Sources	84.16	225.38
	1920 Contributions/Donations from Private Sources	200.00	0.00
	3220 State Food Services Match	228.29	113.73
	4550 Federal Child Nutrition	10,918.82	13,626.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		85,011.96	89,936.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	45,718.77	52,581.04
			2XX Personal Services - Employee Benefits	9,792.07	10,099.72
			4XX Purchased Property Services	899.12	1,754.98
			5XX Other Purchased Services	418.13	308.26
			6XX Supplies and Materials	28,910.17	26,170.04
			810 Dues and Fees	480.33	536.48
			8XX Other Expenditures	35.70	277.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				86,254.29	91,728.17

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	-3,395.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,936.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,728.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year 4,402.13 Less Last Year 3,245.03 (4a)	1,157.10	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	1,157.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-4,030.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	43,660.66
	1112 District Levy - Personal Property	0.00	1.37
	1190 Penalties and Interest on Taxes	0.00	45.78
	1510 Interest Earnings	169.76	37.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>169.76</u>	<u>43,745.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,363.49	26,447.09
			2XX Personal Services - Employee Benefits	<u>2,663.27</u>	<u>3,872.66</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>36,026.76</u>	<u>30,319.75</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	356.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,745.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,319.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,781.60	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	540.76	593.76
	1900 Other Revenue from Local Sources	0.00	456.35
	2240 County Retirement Distribution	314,916.86	353,223.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		315,457.62	354,273.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	176,674.30	163,023.73
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	10,859.38	6,646.09
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	418.66	100.35
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	10,873.88	11,049.67
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	18,308.11	34,619.02
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	12,983.70	16,925.95
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	15,155.92	23,274.02
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	31,413.48	36,429.36
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	17,053.85	15,190.83
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	16,355.66	13,593.83
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	557.76	454.22
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	584.11	425.45
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	3,894.00	5,476.00
	316 Data For Achievement				
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	736.46	724.90



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	61.40	0.00	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	873.45	1,440.18	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	102.52	293.87	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,160.18	1,260.59	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,906.26	4,254.03	
	840	Custody and Child Care Services				
		33XX	Community Services			
			2XX Personal Services - Employee Benefits	1,586.96	0.00	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	8,004.42	9,440.15	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				331,564.46	344,622.24	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					97,376.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					354,273.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					344,622.24	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					107,027.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
002 P-Card Rebate		
1900	Other Revenue from Local Sources	2,828.11
003 Library Donations		
1900	Other Revenue from Local Sources	3,762.96
1920	Contributions/Donations from Private Sources	6,947.32
005 Misc Field Trip Donations		
1900	Other Revenue from Local Sources	74.00
1920	Contributions/Donations from Private Sources	1,009.62
006 Boosters		
1920	Contributions/Donations from Private Sources	3,995.34
010 Exxon Grant		
1920	Contributions/Donations from Private Sources	500.00
011 Concessions		
1900	Other Revenue from Local Sources	7,327.71
013 Miscellaneous		
1900	Other Revenue from Local Sources	2,305.00
015 School Science Fair		
1900	Other Revenue from Local Sources	1,003.00
017 School Year Book		
1900	Other Revenue from Local Sources	895.00
022 SignProject		
1920	Contributions/Donations from Private Sources	7,680.00
023 After School Program		
1920	Contributions/Donations from Private Sources	15,800.00
1945	Fees - Users/Resale of Supplies	10,452.00
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,799.91
027 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,306.77
030 Medicaid		
3355	Medicaid - Miscellaneous	14,322.97
3357	Montana Administrative Claiming Reimbursement	5,220.26
034 Parent Teacher Organization		
1920	Contributions/Donations from Private Sources	19,641.16
035 PSAT/AP Tests		
1900	Other Revenue from Local Sources	3,057.02
037 Art Donation for ROC		
1900	Other Revenue from Local Sources	176.97
1920	Contributions/Donations from Private Sources	1,109.00

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038 HS Thespian Society	
1900 Other Revenue from Local Sources	6,020.74
039 Elementary Technology	
1900 Other Revenue from Local Sources	191.22
1920 Contributions/Donations from Private Sources	1,450.00
042 MSU Music Grant 5 Year	
1900 Other Revenue from Local Sources	18,320.96
043 5th Grade Silverwood Project	
1800 Revenue from Community Services Activities	8,709.75
047 Community Library	
1920 Contributions/Donations from Private Sources	17,529.45
052 Athletic Donation	
1920 Contributions/Donations from Private Sources	1,835.00
056 Indirect Cost Recoveries	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	466.00
057 Yellowstone Community Club Foundation-Technology	
1920 Contributions/Donations from Private Sources	96,338.94
078 RTI Training	
3290 State - Other State Grants	263.49
088 HS 3Rivers Scholarship	
1920 Contributions/Donations from Private Sources	500.00
090 FOBSE WMPAC Artistic Director	
1920 Contributions/Donations from Private Sources	50,823.74
091 Flexible Spending Account Funds	
6100 Material Prior Period Revenue Adjustments	472.89
097 Warren Miller Performing Arts Center	
1910 Rentals	8,685.00
100 CSPD	
1920 Contributions/Donations from Private Sources	800.00
101 HS Guidance-College Prep Fund Donation	
1920 Contributions/Donations from Private Sources	2,000.00
102 Technology Protection Plan	
1900 Other Revenue from Local Sources	8,225.00
5200 Sale or Compensation for Loss of Assets	3,225.00
103 U of M Partnership HS Field Course	
1920 Contributions/Donations from Private Sources	3,426.00
104 Uplands HOA Contribution	
1920 Contributions/Donations from Private Sources	1,200.00
106 Spanish Peaks Community Foundation Grant	
1920 Contributions/Donations from Private Sources	5,000.00
490 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,417.00
620 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	17,076.98



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651 Vo Ed Carl Perkins Basic Grant

4510 Carl Perkins (Federal Vo-Ed) - Basic Grant 1,704.00

674 Pre-Employment Trans Svs(Voc. Rehab)

4740 Pre-Employment Transition Services (DPHHS) 2,710.17

677 IDEA Part B (Trans from Coop)

5700 Resources Transferred from Other School Districts or Cooperatives 12,782.80

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

411,388.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
003	Library Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			8,172.38
		003 Subtotal			8,172.38
004	3 Rivers Field Trip Grants				
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		6XX Supplies and Materials			48.86
		004 Subtotal			48.86
005	Misc Field Trip Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			736.42
	27XX Student Transportation Services				
		1XX Personal Services - Salaries			140.70
		2XX Personal Services - Employee Benefits			20.69
		5XX Other Purchased Services			24.00
		6XX Supplies and Materials			48.28
		005 Subtotal			970.09
006	Boosters				
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		4XX Purchased Property Services			1,855.00
		6XX Supplies and Materials			825.68
		006 Subtotal			2,680.68
007	Cabin Project				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services			341.95
		007 Subtotal			341.95



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
011	Concessions				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		2,500.00
			2XX Personal Services - Employee Benefits		433.13
			6XX Supplies and Materials		4,792.94
			810 Dues and Fees		281.45
			011 Subtotal		8,007.52
013	Miscellaneous				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		190.92
		23XX	Support Services - General Administration		
			5XX Other Purchased Services		1,074.15
			810 Dues and Fees		1,287.75
		25XX	Support Services - Business		
			810 Dues and Fees		111.67
			013 Subtotal		2,664.49
015	School Science Fair				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,054.85
			015 Subtotal		1,054.85
017	School Year Book				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		1,124.00
			017 Subtotal		1,124.00
022	SignProject				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition		62,180.00
			022 Subtotal		62,180.00
023	After School Program				
	840	Custody and Child Care Services			
		33XX	Community Services		
			1XX Personal Services - Salaries		17,596.34
			2XX Personal Services - Employee Benefits		5,073.93
			4XX Purchased Property Services		417.15
			6XX Supplies and Materials		923.23
			023 Subtotal		24,010.65



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		5,053.39
			2XX Personal Services - Employee Benefits		1,818.34
			6XX Supplies and Materials		14,928.18
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		1,000.00
	026 Subtotal				22,799.91
027	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		7,399.90
			2XX Personal Services - Employee Benefits		1,906.87
	027 Subtotal				9,306.77
030	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		788.00
			2XX Personal Services - Employee Benefits		136.19
	25XX Support Services - Business				
			810 Dues and Fees		1,922.19
	030 Subtotal				2,846.38
031	Tub Composter				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		53.50
			6XX Supplies and Materials		394.39
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		10,086.06
	031 Subtotal				10,533.95
034	Parent Teacher Organization				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		6,253.13
	222X Educational Media Services				
			1XX Personal Services - Salaries		7,044.66
			2XX Personal Services - Employee Benefits		1,357.53
	23XX Support Services - General Administration				
			6XX Supplies and Materials		45.11

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		101.37
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		4,129.07
			2XX Personal Services - Employee Benefits		161.31
			6XX Supplies and Materials		548.98
			034 Subtotal		19,641.16
035	PSAT/AP Tests				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials		3,276.00
	25XX Support Services - Business				
			810 Dues and Fees		23.22
			035 Subtotal		3,299.22
037	Art Donation for ROC				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		55.73
			810 Dues and Fees		1,170.00
			037 Subtotal		1,225.73
038	HS Thespian Society				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		2,435.00
			6XX Supplies and Materials		3,240.42
			810 Dues and Fees		75.00
			038 Subtotal		5,750.42
039	Elementary Technology				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,556.88
	25XX Support Services - Business				
			810 Dues and Fees		0.39
			039 Subtotal		1,557.27
041	2010 Chevrolet Express Van				
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			4XX Purchased Property Services		174.51
			6XX Supplies and Materials		278.99
			041 Subtotal		453.50

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
042	MSU Music Grant 5 Year				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		5,234.85
	26XX	Operation and Maintenance of Plant Services			
		7XX	Property and Equipment Acquisition		13,000.00
	27XX	Student Transportation Services			
		4XX	Purchased Property Services		3.49
		6XX	Supplies and Materials		82.62
			042 Subtotal		18,320.96
043	5th Grade Silverwood Project				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		811.66
		6XX	Supplies and Materials		4,233.56
	25XX	Support Services - Business			
		810	Dues and Fees		8.62
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries		723.57
		2XX	Personal Services - Employee Benefits		161.77
		6XX	Supplies and Materials		270.71
			043 Subtotal		6,209.89
047	Community Library				
	830	Public Library Services			
	33XX	Community Services			
		1XX	Personal Services - Salaries		13,060.80
		2XX	Personal Services - Employee Benefits		3,053.25
	840	Custody and Child Care Services			
	33XX	Community Services			
		5XX	Other Purchased Services		1,415.40
			047 Subtotal		17,529.45
050	HS Art Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		6XX	Supplies and Materials		32.43
			050 Subtotal		32.43
052	Athletic Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,835.00
			052 Subtotal		1,835.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
056	Indirect Cost Recoveries				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			5XX Other Purchased Services		40.08
			056 Subtotal		40.08
057	Yellowstone Community Club Foundation-Technology				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		76,999.04
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		5,475.08
			810 Dues and Fees		250.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries		1,310.00
			2XX Personal Services - Employee Benefits		112.81
			5XX Other Purchased Services		1,967.01
			6XX Supplies and Materials		10,100.00
			810 Dues and Fees		125.00
			057 Subtotal		96,338.94
078	RTI Training				
	280 Special Education - Local and State				
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		279.61
			078 Subtotal		279.61
089	5th Grade Economy Project				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2.36
			089 Subtotal		2.36
090	FOBSE WMPAC Artistic Director				
	890 Other Community Services				
	33XX Community Services				
			1XX Personal Services - Salaries		38,888.35
			2XX Personal Services - Employee Benefits		11,935.39
			090 Subtotal		50,823.74
091	Flexible Spending Account Funds				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			810 Dues and Fees		119.65
			091 Subtotal		119.65



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
092	Multi-District Incentive Payment				
	329 State Miscellaneous Grants				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives		555.00
			092 Subtotal		555.00
094	3 Rivers Video Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			4XX Purchased Property Services		9.51
			6XX Supplies and Materials		2,212.24
			094 Subtotal		2,221.75
097	Warren Miller Performing Arts Center				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		7,093.43
			6XX Supplies and Materials		4,555.76
			810 Dues and Fees		240.00
			097 Subtotal		11,889.19
102	Technology Protection Plan				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			4XX Purchased Property Services		980.00
			5XX Other Purchased Services		34.77
			102 Subtotal		1,014.77
103	U of M Partnership HS Field Course				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		290.00
			103 Subtotal		290.00
105	Big Sky Technology Summit				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
			6XX Supplies and Materials		12.48
			105 Subtotal		12.48
490	Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
			6XX Supplies and Materials		980.00
			490 Subtotal		980.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
620	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,138.72
			2XX Personal Services - Employee Benefits		4,938.26
			620 Subtotal		<u>17,076.98</u>
651	Vo Ed Carl Perkins Basic Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		190.00
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		1,514.00
			651 Subtotal		<u>1,704.00</u>
674	Pre-Employment Trans Svs(Voc. Rehab)				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		989.70
			2XX Personal Services - Employee Benefits		127.05
			5XX Other Purchased Services		1,177.44
			6XX Supplies and Materials		415.98
			674 Subtotal		<u>2,710.17</u>
677	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,481.28
			2XX Personal Services - Employee Benefits		3,301.52
			677 Subtotal		<u>12,782.80</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>431,439.03</u></u>



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					164,963.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					411,388.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					431,439.03 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					144,913.14 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 P-Card Rebate	2,828.11	0.00	2,828.11
003 Library Donations	10,710.28	8,172.38	2,537.90
004 3 Rivers Field Trip Grants	0.00	48.86	-48.86
005 Misc Field Trip Donations	1,083.62	970.09	113.53
006 Boosters	3,995.34	2,680.68	1,314.66
007 Cabin Project	0.00	341.95	-341.95
010 Exxon Grant	500.00	0.00	500.00
011 Concessions	7,327.71	8,007.52	-679.81
013 Miscellaneous	2,305.00	2,664.49	-359.49
015 School Science Fair	1,003.00	1,054.85	-51.85
017 School Year Book	895.00	1,124.00	-229.00
022 SignProject	7,680.00	62,180.00	-54,500.00
023 After School Program	26,252.00	24,010.65	2,241.35
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,799.91	22,799.91	0.00
027 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,306.77	9,306.77	0.00
030 Medicaid	19,543.23	2,846.38	16,696.85
031 Tub Composter	0.00	10,533.95	-10,533.95
034 Parent Teacher Organization	19,641.16	19,641.16	0.00
035 PSAT/AP Tests	3,057.02	3,299.22	-242.20
037 Art Donation for ROC	1,285.97	1,225.73	60.24
038 HS Thespian Society	6,020.74	5,750.42	270.32
039 Elementary Technology	1,641.22	1,557.27	83.95
041 2010 Chevrolet Express Van	0.00	453.50	-453.50
042 MSU Music Grant 5 Year	18,320.96	18,320.96	0.00
043 5th Grade Silverwood Project	8,709.75	6,209.89	2,499.86
047 Community Library	17,529.45	17,529.45	0.00
050 HS Art Donation	0.00	32.43	-32.43
052 Athletic Donation	1,835.00	1,835.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
056 Indirect Cost Recoveries	466.00	40.08	425.92
057 Yellowstone Community Club Foundation-Technology	96,338.94	96,338.94	0.00
078 RTI Training	263.49	279.61	-16.12
088 HS 3Rivers Scholarship	500.00	0.00	500.00
089 5th Grade Economy Project	0.00	2.36	-2.36
090 FOBSE WMPAC Artistic Director	50,823.74	50,823.74	0.00
091 Flexible Spending Account Funds	472.89	119.65	353.24
092 Multi-District Incentive Payment	0.00	555.00	-555.00
094 3 Rivers Video Grant	0.00	2,221.75	-2,221.75
097 Warren Miller Performing Arts Center	8,685.00	11,889.19	-3,204.19
100 CSPD	800.00	0.00	800.00
101 HS Guidance-College Prep Fund Donation	2,000.00	0.00	2,000.00
102 Technology Protection Plan	11,450.00	1,014.77	10,435.23
103 U of M Partnership HS Field Course	3,426.00	290.00	3,136.00
104 Uplands HOA Contribution	1,200.00	0.00	1,200.00
105 Big Sky Technology Summit	0.00	12.48	-12.48
106 Spanish Peaks Community Foundation Grant	5,000.00	0.00	5,000.00
490 Vo Ed Tech Ed/Industrial Arts	1,417.00	980.00	437.00
620 Title I Improving Basic Programs	17,076.98	17,076.98	0.00
651 Vo Ed Carl Perkins Basic Grant	1,704.00	1,704.00	0.00
674 Pre-Employment Trans Svs(Voc. Rehab)	2,710.17	2,710.17	0.00
677 IDEA Part B (Trans from Coop)	12,782.80	12,782.80	0.00
Total	411,388.25	431,439.03	-20,050.78

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	28,055.03	26,308.93
	1112 District Levy - Personal Property	0.05	0.80
	1190 Penalties and Interest on Taxes	71.33	52.75
	1340 Fees for Adult Education	450.00	0.00
	1510 Interest Earnings	122.39	213.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,698.80	26,576.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	383.33	0.00
			2XX Personal Services - Employee Benefits	65.47	0.00
			3XX Purchased Professional and Technical Services	8,450.00	2,326.70
			6XX Supplies and Materials	1,284.83	1,377.77
			810 Dues and Fees	100.00	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	5,572.52	8,412.73
			2XX Personal Services - Employee Benefits	555.77	1,317.47
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	0.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,411.92	16,434.67

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	25,269.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,576.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,434.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,411.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue	2015 Value	2016 Value	
	1900 Other Revenue from Local Sources	0.00	144.86	
	1982 Summer Session - Driver's Education Fees	2,450.00	5,600.00	
	3260 State Driver's Education Reimbursement	933.27	1,565.29	
	5200 Sale or Compensation for Loss of Assets	430.65	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,813.92	7,310.15	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,000.00	3,000.00
			2XX Personal Services - Employee Benefits	15.40	16.12
			4XX Purchased Property Services	2,036.85	534.00
			5XX Other Purchased Services	661.84	384.78
			6XX Supplies and Materials	308.30	1,347.10
			810 Dues and Fees	0.00	149.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,022.39	5,431.89

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					-2,434.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,310.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,431.89 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-556.24 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	28.26	25.71
	1910 Rentals	5,287.99	5,013.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,316.25	5,038.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		3,022.20	322.00
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		4,512.89	4,501.25
		2XX Personal Services - Employee Benefits		287.11	298.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,822.20	5,122.00

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	3,140.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,038.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,122.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,057.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	137.85	68.85
	5300 Operating Transfers from Other Funds	7,234.00	7,291.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,371.85	7,360.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	994.78	0.00
			2XX Personal Services - Employee Benefits	5.11	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	5.52	0.00
			2XX Personal Services - Employee Benefits	0.01	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	513.12
			2XX Personal Services - Employee Benefits	0.00	2.76
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	11,208.68	2,846.67
			2XX Personal Services - Employee Benefits	701.23	188.93
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,007.49	0.00
			2XX Personal Services - Employee Benefits	64.10	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	353.95	99.91
			2XX Personal Services - Employee Benefits	1.97	0.54
	610 Adult Continuing Education Programs				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	166.00
			2XX Personal Services - Employee Benefits	0.00	0.89
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	69.55
			2XX Personal Services - Employee Benefits	0.00	4.62
	840 Custody and Child Care Services				
		33XX Community Services			
			1XX Personal Services - Salaries	772.21	0.00
			2XX Personal Services - Employee Benefits	2.87	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	275.12	918.79	
			2XX Personal Services - Employee Benefits	15.33	60.75	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,408.37	4,872.53	

Schedule Of Changes Worksheet							Fund Code 21	
Beginning Fund Balance							10,060.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							7,360.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							4,872.53	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							12,548.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	94,718.09	94,940.15
	1112 District Levy - Personal Property	0.15	2.88
	1190 Penalties and Interest on Taxes	196.30	182.86
	1510 Interest Earnings	0.00	75.38
	3281 State Technology Aid	2,283.84	2,320.15
	5200 Sale or Compensation for Loss of Assets	600.00	570.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		97,798.38	98,091.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	7,866.42	8,707.01
		23XX	Support Services - General Administration		
			6XX Supplies and Materials	4,878.09	2,058.75
		24XX	Support Services - School Administration		
			6XX Supplies and Materials	73.43	0.00
		258X	Admin. Tech. - Technology Coordinator		
			1XX Personal Services - Salaries	53,293.09	64,910.02
			2XX Personal Services - Employee Benefits	362.38	5,243.45
			6XX Supplies and Materials	7,850.89	4,817.10
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	20,747.75	0.00
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials	580.80	732.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				95,652.85	86,468.33



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					5,794.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					98,091.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,468.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,417.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	173.77	334.09
	3445 State Combined Fund School Block Grant	15,031.34	15,031.34
	3447 SB96 Combined Block Grant Reimbursement	7,713.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,918.82	15,365.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						33,721.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,365.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						49,087.26 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,933,920.76	1,947,146.79
	1112 District Levy - Personal Property	3.08	59.17
	1190 Penalties and Interest on Taxes	5,583.11	3,747.08
	1510 Interest Earnings	6,139.84	6,485.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,945,646.79	1,957,438.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	1,555,000.00	1,594,633.68
			850 Interest on Debt	363,990.00	333,345.31
			860 Agent Fees/Issuance Costs	1,150.00	1,150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,920,140.00	1,929,128.99

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	89,984.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,957,438.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,929,128.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	118,294.06	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	36,911.93	1,756.09
	1900 Other Revenue from Local Sources	0.00	7,000.00
	1920 Contributions/Donations from Private Sources	6,685.00	108,608.50
	5110 Sale of Bonds	455,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		498,596.93	117,364.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	56,124.97
			7XX Property and Equipment Acquisition	0.00	9,500.00
		21XX Support Services - Students			
			6XX Supplies and Materials	0.00	1,504.18
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	1,074.54
		23XX Support Services - General Administration			
			6XX Supplies and Materials	3,388.69	26,658.70
		24XX Support Services - School Administration			
			6XX Supplies and Materials	0.00	4,100.00
		25XX Support Services - Business			
			6XX Supplies and Materials	476.66	2,395.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	40,429.57
			7XX Property and Equipment Acquisition	0.00	9,123.42
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	7,184,073.83	943,218.33
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	17,910.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,187,939.18	1,112,039.43



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Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					945,050.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					117,364.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,112,039.43	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-49,624.16	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	109,586.58	109,300.44
	1112 District Levy - Personal Property	0.17	3.32
	1190 Penalties and Interest on Taxes	318.37	210.05
	1510 Interest Earnings	87.92	69.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		109,993.04	109,583.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			7XX Property and Equipment Acquisition	0.00	9,500.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	4,100.00
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	32.94
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	34,418.16	28,764.17
			2XX Personal Services - Employee Benefits	5,484.81	5,253.58
			3XX Purchased Professional and Technical Services	510.00	0.00
			4XX Purchased Property Services	32,668.15	60,902.86
			5XX Other Purchased Services	1,026.00	259.40
			6XX Supplies and Materials	29,433.93	21,991.84
			7XX Property and Equipment Acquisition	0.00	3,478.00
			8XX Other Expenditures	285.00	83.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				103,826.05	134,365.79



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					31,125.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					109,583.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					134,365.79	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,343.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	345.45	362.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>345.45</u>	<u>362.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					43,979.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					362.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,341.59 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	48.43	0.00
	1700 Student Extracurricular Activity Receipts	83,600.21	91,936.82
	1900 Other Revenue from Local Sources	23,956.46	4,488.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		107,605.10	96,424.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	97,994.44	100,839.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				97,994.44	100,839.71	

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					28,324.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					96,424.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					100,839.71 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,909.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	26.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>26.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries	500.00	0.00
		2XX	Personal Services - Employee Benefits	2.57	0.00
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	1,210.23	638.61
		2XX	Personal Services - Employee Benefits	2.07	1.42
		5XX	Other Purchased Services	4,095.52	32,011.05
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	6.68	40,670.15
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	30,123.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,817.07</u>	<u>103,444.56</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	348,880.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	103,444.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	245,462.49	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	45,565.77	47,008.65
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	13,239.09	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,012,187.91	959,656.01
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	41,738.62	46,586.43
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	173.80	216.84
XX	XXX	26XX	41X Energy Utility Services	86,492.88	120,515.15
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	461,637.15	172,833.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	7,179,480.68	832,565.33
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	47,930.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	47,930.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	15,976.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	69,019.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	112,906.45
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	56,932.39	26,447.09	0.00	0.00	0.00
280	1XXX	2XX	7,332.94	3,872.66	0.00	0.00	0.00
280	1XXX	3XX	282.20	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,206.84	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	5,608.00	0.00	0.00	0.00	0.00
280	21XX	2XX	26.04	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	3,622.87	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	1,303.42	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,272.00	0.00	0.00	0.00	0.00
Totals			82,586.70	30,319.75	0.00	0.00	0.00

112,906.45

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 1239-04665476

16 Gallatin County

1239 Big Sky School K-12

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	986,081.00	0.00	0.00	0.00	986,081.00
Land Improvements	149,397.00	0.00	0.00	0.00	149,397.00
Buildings	13,794,885.00	0.00	9,810,904.00	0.00	23,605,789.00
Machinery and Equipment	1,478,083.00	20,748.00	44,601.00	5,386.00	1,538,046.00
Construction in Progress	9,523,049.00	-8,500.00	79,166.00	9,514,549.00	79,166.00
Totals at Historical Cost	25,931,495.00	12,248.00	9,934,671.00	9,519,935.00	26,358,479.00
Depreciation					
Improvement Accum	40,352.00	0.00	6,028.00	0.00	46,380.00
Building Accum	2,733,354.00	0.00	442,585.00	0.00	3,175,939.00
Machinery and Equipment Accum	690,120.00	2,465.00	124,984.00	5,386.00	812,183.00
Total Accumulated Depreciation	3,463,826.00	2,465.00	573,597.00	5,386.00	4,034,502.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	22,467,669.00	9,783.00	9,361,074.00	9,514,549.00	22,323,977.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	376,727.00	0.00	0.00
Support Services Students (21XX)	5,341.00	0.00	0.00
Support Services Staff (22XX)	8,146.00	0.00	0.00
General Administration (23XX)	5,589.00	0.00	0.00
Financial Administration (25XX)	607.00	0.00	0.00
Operations and Maintenance (26XX)	65,640.00	0.00	0.00
Transportation (27XX)	50,522.00	0.00	0.00
Food Service (31XX)	34,280.00	0.00	0.00
Extracurricular (34XX, 35XX)	26,745.00	0.00	0.00
 Total Depreciation for FY2016	 573,597.00	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 1239-04665476

16 Gallatin County

1239 Big Sky School K-12

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	56,820.65	13,252.34	0.00	0.00	70,072.99	0.00	70,072.99
Other Post Employment Benefits	106,379.00	15,551.00	0.00	0.00	121,930.00	0.00	121,930.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	163,199.65	28,803.34	0.00	0.00	192,002.99	0.00	192,002.99
Bond(s)							
07/31/2013	7,415,096.00	0.00	383,760.00	0.00	7,031,336.00	388,024.00	6,643,312.00
10/30/2012	705,630.00	0.00	298,662.00	0.00	406,968.00	305,226.00	101,742.00
11/22/2005	325,000.00	0.00	160,000.00	0.00	165,000.00	165,000.00	0.00
07/31/2013	1,279,904.00	0.00	66,240.00	0.00	1,213,664.00	66,976.00	1,146,688.00
07/19/2015	0.00	388,024.00	63,647.60	0.00	324,376.40	128,533.33	195,843.07
07/19/2015	0.00	66,976.00	10,986.08	0.00	55,989.92	22,185.86	33,804.06
10/30/2012	1,444,370.00	0.00	611,338.00	0.00	833,032.00	624,774.00	208,258.00
Total Governmental Activity							
Bond Long-Term Liabilities	11,170,000.00	455,000.00	1,594,633.68	0.00	10,030,366.32	1,700,719.19	8,329,647.13

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** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 1239-04665476

16 Gallatin County

1239 Big Sky School K-12

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	498,350.33	139,599.36	0.00	637,949.69
Net Pension - TRS	1,508,428.00	315,296.00	0.00	1,823,724.00